

ID: CCA_2010012611263437

Number: **201008042**

Office:

Release Date: 2/26/2010

UILC: 6229.00-00

From:

Sent: Tuesday, January 26, 2010 11:26:41 AM

To:

Cc:

Subject: RE: TEFRA and Statutes

We cannot reopen a case (absent fraud) if an FPAA was issued since section 6223(f) prohibits the issuance of a second FPAA. If no FPAA was issued, we can initiate "Reopening Procedures" to conduct a second audit.

If no FPAA was issued, and no Form 1042 was filed, the period for assessment is open indefinitely or until 3 years after the Form 1042 is filed. We can also follow substitute for return procedures.